

DEBRA K. DAVENPORT, CPA AUDITOR GENERAL WILLIAM THOMSON DEPUTY AUDITOR GENERAL

August 21, 2006

Governing Board Santa Cruz Elementary School District No. 28 HC2 Box 50 Nogales, AZ 85621

Members of the Board:

We have received the District's audit reports for the 2 years ended June 30, 2005, and Uniform System of Financial Records Compliance Questionnaire for the year ended June 30, 2005. Therefore, the District has met the report submission requirements for those years.

If you have questions concerning this matter, please call me at (602) 553-0333.

Sincerely,

Gregory R. Rickert, CPA Accounting Services Manager

cc: James Cruice, Superintendent
Santa Cruz Elementary School District No. 28
Lizzie Menefee, Acting Santa Cruz County School Superintendent
Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education